1/31/2011

Mr. Daniel Buckley Senior Campaign Finance Analyst Reports Analysis Division Federal Election Commission 999 E Street, NW Washington DC 20463

RE: Midwest Values PAC, FEC ID No. C00416131, 12 Day Pre-General Report (10/1/2010 - 10/13/2010)

This letter is in response to your request for additional information concerning the Midwest Values PAC (the ""Committee"") 12 Day Pre-General Report of receipts and disbursements, covering 10/01/2010 - 10/13/2010.

With respect to the Summary and Detailed Summary Pages, we have amended this report, and the subsequently filed Post-General Report to correct the totals.

With respect to the expenditures made for ""Consulting - Fundraising"" and ""Fundraising Services"", as noted by you, these expenditures were all for generic fundraising exclusively on behalf of the Committee's own activities. None of the expenditures (nor any portion thereof) were related to or made on behalf of specific federal candidates. Accordingly, all of these expenditures were correctly reported. If the Committee makes any expenditures on behalf of specific federal candidates, it will report them as such on the appropriate line of its FEC reports.

With respect to the expenditures made for ""Direct Mail"" noted by you, these expenditures were exclusively to assist the Committee with its own fundraising projects and activities. These expenditures contained no express advocacy, but, instead, were for the purpose of assisting the Committee in the preparation of written fundraising materials on its own behalf. Finally, these expenditures were neither a public communication containing express advocacy nor for voter drive activity containing express advocacy, and did not constitute either an independent expenditure on behalf of or an in-kind contribution to any federal candidate.

If you have any additional questions, please contact us at 763-559-7739, at your convenience.

Sincerely,

Thomas Borman Treasurer